

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials
FROM: Brian E. Bailey, Commissioner *BEB*
RE: 2011 Assessment Calendar
DATE: December 30, 2010

Listed below are key dates for assessing officials. The main goal for the Department of Local Government Finance ("Department") and for local officials in 2012 will continue to be on-time tax bills.

Dates may change by action of the General Assembly. Since deadlines occurring on a Saturday, Sunday or Legal Holiday are effective on the next business day (IC 6-1.1-37-10; Office specific: Assessor IC 36-2-15-4, Auditor 36-2-9-4, and Treasurer IC 36-2-10-5), the **timeline below was modified to reflect the last business day the activity can be accomplished.**

January 18: Annually assessed mobile home assessment date. IC 6-1.1-1-2.

February 15: Annually assessed mobile home assessments with current year taxes payable should be turned over to the county auditor in preparation for tax billing.

March 1: Assessment date and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7. IC 6-1.1-1-2.

March 1: Last date a real property assessment can be increased for undervalued or omitted property for the assessment date three years prior to March 1 (March 1, 2008-2010). IC 6-1.1-9-4; for personal property, IC 6-1.1-9-3.

April 25: Last day for county treasurer to mail 2010-pay-2011 tax bills (must be mailed at least fifteen [15] days before the first installment is due). IC 6-1.1-22-8.1(c).

April 30: The appraisal of one-half (1/2) of all parcels for the reassessment shall be completed. IC 6-1.1-4-21(a)(2).

May 2: Although there is no statutory date for submission of the county's ratio study, in order to ensure on-time billing for 2011 pay 2012, it is strongly recommended the ratio study be submitted by this date.

- May 10: Last day a claim for refund may be filed for the May installment three (3) years prior (2008-2010) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1.
- May 10: **First installment of 2010-pay-2011 property taxes due.** IC 6-1.1-22-9.
- May 16: Last day to file a personal property return unless an extension has been granted by the assessing official. IC 6-1.1-3-7(b).
- May 16: Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline (2001-2010). IC 6-1.1-9-3.
- May 16: Last day a current year not-for-profit exemption application may be filed with the county assessor. IC 6-1.1-11-3.
- June 1: Although there is no statutory date for approval of the county's ratio study, in order to ensure on-time billing for 2011 pay 2012, it is strongly recommended the ratio study be approved by this date.
- July 1: **Last day for the county assessor to deliver the real estate book (i.e., roll 2011-pay-2012 gross assessed values) to the county auditor.** IC 6-1.1-5-14.
- July 1: Last day for the county assessor to deliver the personal property assessment data to the auditor. IC 6-1.1-3-17(b).
- July 1: **The Department provides preliminary cost information for the reassessment.**
- July 1: **The County Assessor is required to determine and submit the land values for the 2012 General Reassessment to the Property Tax Assessment Board of Appeals (PTABOA).** IC 6-1.14-13.6 (Version B).
- August 1: **Last day for county auditor to certify net assessed values to the fiscal officer of each political subdivision of the county and to the Department.** IC 6-1.1-17-1.
- September 15: Last day for a township or county assessing official to make a change on a personal property return filed on or before May 15th of the current year and notify the taxpayer of the change. If the return was filed after May 15, the assessing official has four (4) months from the day of filing to make a change. IC 6-1.1-16-1(a)(1).
- September 30: **The appraisal of three-fourths (3/4) of all parcels for the reassessment shall be completed.** IC 6-1.1-4-21 (a)(3).
- October 31: Last day for a county assessor or a property tax assessment board of appeals to make a change on a personal property return filed on or before May 15 of

the current year and notify the taxpayer of the change. If the return was filed after May 15, a county assessor or a property tax assessment board of appeals has five (5) months from the day it is filed to make a change. IC 6-1.1-16-1(a)(2). These time limitations apply to the review function of the property tax assessment board of appeals, but not the appeal function under IC 6-1.1-15. 50 IAC 4.2-3.1-7.

- November 7: Last day for filing of an exemption application by the owner and approval by the property tax assessment board of appeals for the prior tax year if the county auditor did not give notice they had not filed. (First Monday in November per statute.) IC 6-1.1-11-5(d).
- November 10: Last day a claim for refund may be filed for the November installment three (3) years prior (2008-2010) as a result of a Correction of Error (Form 133). IC 6-1.1-26-1.
- November 10:** **Second installment of 2010-pay-2011 taxes due.** IC 6-1.1-22-9.
- November 15: Last day an amended personal property return may be filed for March 1, 2011 assessment unless an extension was granted for the original personal property return. IC 6-1.1-3-7.5.
- December 14: Last day an amended personal property return may be filed for March 1, 2011 assessment if the maximum extension was granted for the original personal property return. IC 6-1.1-3-7.5.
- December 31: Last day to file a disaster petition, issue a reassessment order, and make an adjustment for a disaster petition for March 1, 2010 assessment date, and last day to file a petition for reassessment of permanently flooded land for March 1, 2010 assessment date. IC 6-1.1-4-11; IC 6-1.1-4-11.5.

If you have any questions about the assessment calendar, please contact your Assessment Division Field Representative or call 317.232.2773. A full list of assessment field representatives is available at http://www.in.gov/dlgf/files/Assessment_Field_Repsby_County.pdf.